

AN ACT  
RELATING TO THE ADMINISTRATION OF THE STREAMLINED SALES TAX  
AGREEMENT BY THE DEPARTMENT OF REVENUE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 423.3, subsection 57, paragraph c, Code 2014, is amended to read as follows:

c. "*Dietary supplement*" means any product, other than tobacco, intended to supplement the diet that meets all of the following criteria:

(1) The product contains one or more of the following dietary ingredients:

~~(1)~~ (a) A vitamin.

~~(2)~~ (b) A mineral.

~~(3)~~ (c) An herb or other botanical.

~~(4)~~ (d) An amino acid.

~~(5)~~ (e) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake.

~~(6)~~ (f) A concentrate, metabolite, constituent, extract, or combination of any of the ingredients in ~~subparagraphs (1) through (5)~~ that subparagraph divisions (a) through (e).

(2) The product is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such a form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; ~~and.~~

(3) The product is required to be labeled as a dietary supplement, identifiable by the "supplement facts" box found on the label and as required pursuant to 21 C.F.R. § 101.36.

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KRAIG PAULSEN  
Speaker of the House

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PAM JOCHUM  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2436, Eighty-fifth General Assembly.

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CARMINE BOAL  
Chief Clerk of the House

Approved \_\_\_\_\_, 2014

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TERRY E. BRANSTAD  
Governor